

Registered number: 07758191

Charity number: 1143757

**UNAUDITED TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**FOR**

**BRIGHTER COMMUNITIES LIMITED**  
**(A company limited by guarantee)**

**BRIGHTER COMMUNITIES LIMITED**  
**(A company limited by guarantee)**

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**BRIGHTER COMMUNITIES LIMITED**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**YEAR ENDED 30 SEPTEMBER 2024**

<b>TRUSTEES</b>	M Kenny	(Director)
	P Kenny	(Director)
	P Norcott	(Director)
	D Lynchehaun	
<b>SECRETARY</b>	P Kenny	
<b>REGISTERED COMPANY NUMBER</b>	07758191	
<b>REGISTERED CHARITY NUMBER</b>	1143757	
<b>REGISTERED ADDRESS</b>	Fleet House 40 Cross Lane Wallasey England CH45 8RH	

**BRIGHTER COMMUNITIES LIMITED**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The Trustees present their annual report together with the financial statements of the charity for the year ended 30 September 2024. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory regulations, the requirements of the company's governing document (including its Memorandum and Articles of Association) and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' report) Regulations 2013 is not required.

**POLICIES AND OBJECTIVES**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The charitable company's principal activities are to promote the advancement of education, prevention or relief of poverty for the public benefit and relief of sickness.

**REVIEW OF RESULTS AND ACTIVITIES IN THE YEAR**

The activities of the charitable company remain consistent with the previous year as the Trustees strive to fulfil the company's charitable objectives as summarised under the policies and objectives.

The charitable company provides grant and sponsorship funding to achieve the charitable principal activities, to individuals, groups and organisations in the UK and internationally.

The Trustees review applications for funding periodically and provide successful applicants with financial support as deemed appropriate on a case by case basis.

The charitable company exists to serve and achieve public benefit. It has made, and continues to make, significant contribution to the wellbeing of individuals, communities and organisations in fulfilment of its charitable objectives which would otherwise not have been possible without the charity's involvement.

During the year the charitable company made donations of £207,640 (2023: £119,156) in continuing to fulfil its charitable objectives.

The surplus for the year amounted to £165,653 (2023: £229,312), and the total funds surplus at the year-end of £1,069,528 (2023: £903,875) relates to unrestricted funds.

**RISK MANAGEMENT**

The trustees continue to be aware of their responsibilities regarding risk management and meet regularly continuing to profile risks, examining controls currently in place and embedding new controls to mitigate significant risks.

**BRIGHTER COMMUNITIES LIMITED**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**DIRECTORS, ORGANISATION AND GOVERNANCE**

The company is a registered charity, number 1143757, and a company limited by guarantee. The liability of the individual members in the event that the company is wound up is limited to a maximum of £1.

The present membership of the Board of trustees are listed below, the first three of whom are directors for the purpose of company law. All served throughout the year unless stated otherwise.

M A Kenny  
P Kenny  
Mrs P Norcott  
Mrs D Lynchehaun

The charitable company is administered by a Board of four Trustees, who meet regularly.

Election of trustees is determined by the membership. The Trustees are volunteers, contributing significantly to the charitable company's activities in addition to fulfilling their Trustee responsibilities.

Within the Board of Trustees there is a wide range of expertise and experience. The Trustees followed an induction programme to familiarize themselves with the charity.

**INVESTMENT POLICY**

The Trustees consider regularly the charitable company's funding position, placing short term surplus funds in cash deposit investment accounts with the charity's bankers, and the Trustees are satisfied with the return from that investment strategy.

**FUNDING**

The Trustees remain satisfied that the charity's assets attributable to each of its individual funds are available and adequate to fulfil its obligations in relation to those funds.

**RESERVES POLICY**

It is the policy of the charity to hold reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the charity from the effects of any unforeseen and material variations in its income streams, as part of a policy of good financial management practice.

At the year end unrestricted funds amounted to £1,069,528 (2023: £903,875) which the Trustees regard as sufficient for the charity's purposes.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees (three of whom are company directors for the purpose of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

**BRIGHTER COMMUNITIES LIMITED**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**TRUSTEES' RESPONSIBILITIES STATEMENT (cont.)**

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 30 May 2025 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'P. Kenny', with a stylized flourish extending from the end.

P Kenny  
Trustee

**BRIGHTER COMMUNITIES LIMITED**  
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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS  
OF BRIGHTER COMMUNITIES LIMITED**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

This report is made solely to the Trustees of Brighter Communities Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Brighter Communities Limited and state those matters that we have agreed to state to the Trustees of Brighter Communities Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brighter Communities Limited and its Trustees for our work or for this report.

**Responsibilities and basis of report**

As the charity's trustees of the Company (three of whom are directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Deborah Burton FCA  
Christian Douglass Accountants Limited  
2 Jordan Street  
Knott Mill  
Manchester  
M15 4PY

20 June 2025

**BRIGHTER COMMUNITIES LIMITED**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Note	Unrestricted Funds 2024 £	Total funds 2024 £	Total Funds 2023 £
<b>Income and endowments from</b>				
Donations and legacies	2	350,000	350,000	350,268
Investment income		25,021	25,021	-
<b>Total incoming resources</b>		<u>375,021</u>	<u>375,021</u>	<u>350,268</u>
<b>Expenditure on</b>				
Charitable activities	3	207,640	207,640	119,156
Governance costs	4	1,728	1,728	1,800
<b>Total resources expended</b>	5	<u>209,368</u>	<u>209,368</u>	<u>120,956</u>
<b>Net income before other recognised gains and losses</b>		<u>165,653</u>	<u>165,653</u>	<u>229,312</u>
<b>Net movement in funds</b>		165,653	165,653	229,312
<b>Reconciliation of funds</b>				
Funds at the start of the year		903,875	903,875	674,563
<b>Funds at the end of the year</b>	9	<u>1,069,528</u>	<u>1,069,528</u>	<u>903,875</u>

The notes on pages 9 to 12 form part of these financial statements.



**BRIGHTER COMMUNITIES LIMITED**  
(A company limited by guarantee)

**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2024**

		2024		2023	
	Note	£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		1,074,172		906,823	
<b>Creditors:</b> amounts falling due within one year	8	(4,644)		(2,948)	
<b>Net current assets</b>			1,069,528		903,875
<b>Net Assets</b>	10		1,069,528		903,875
<b>Charity Funds</b>					
Unrestricted funds			1,069,528		903,875
<b>Total Funds</b>			1,069,528		903,875

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 30 May 2025 and signed on their behalf by



P Kenny  
Trustee

The notes on pages 9 to 12 form part of these financial statements.

**BRIGHTER COMMUNITIES LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**1. PRINCIPAL ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) — (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Brighter Communities Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

As a small entity, Brighter Communities Limited has taken advantage of the exemption conferred by the Financial Reporting Standard as stated above, not to prepare a cash flow statement.

**Income**

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the charitable company has control over the item, any conditions associated with the donation of the item have been met, the receipt of economic benefit from the use of the item is probable and it can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Trustees and others is not recognised and refer to the Trustees report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain equivalent services or facilities on the open market. A corresponding amount is then recognized in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is inclusive of irrecoverable VAT.

Expenditure is classified by activity and the costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments which have a maturity of three months or less from the date of inception or opening of the deposit or similar accounts.

**BRIGHTER COMMUNITIES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a non-discounted basis at transaction value less any necessary impairment. They are subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. A review for impairment is carried out at each balance sheet date.

Income and expenditure generated in respect of these financial instruments, including interest receivable and payable and foreign exchange gains and losses, are recognized in the Statement of Financial Activities as they accrue.

**Foreign currency transactions**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of financial activities incorporating income and expenditure account.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated or other purposes. Investment income, gains and losses are allocated to the appropriate fund.

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations	<u>350,000</u>	<u>350,000</u>	<u>350,268</u>
Total 2023	<u>350,268</u>	<u>350,268</u>	

In 2024 and 2023, donations include a single receipt of £350,000 from a supporter of the charity.

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Promotion of the advancement of education, prevention or relief of poverty for the public benefit and relief of sickness	<u>207,640</u>	<u>207,640</u>	<u>119,156</u>
Total 2023	<u>119,156</u>	<u>119,156</u>	

**BRIGHTER COMMUNITIES LIMITED**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**4. GOVERNANCE COSTS**

	2024 £	2023 £
Accountancy costs	1,696	1,766
Foreign exchange loss	32	34
	<u>1,728</u>	<u>1,800</u>

The governance costs, all of which are charged to unrestricted funds, represent costs incurred by the charity in complying with its statutory obligations.

**5. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	Charitable activities £	Professional fees £	2024 Total £	2023 Total £
Donations	207,640	-	207,640	119,156
Accountancy	-	1,696	1,696	1,766
Dollar Conversion	-	32	32	34
	<u>207,640</u>	<u>1,728</u>	<u>209,368</u>	<u>120,956</u>
Total 2023	<u>119,156</u>	<u>1,800</u>	<u>120,956</u>	

**6. NET INCOME**

During this and the previous year, no Trustees received any remuneration, benefits in kind or reimbursement of expenses. No staff costs were incurred by the charitable company in either year. The Independent Examiner's remuneration amounts to £1,588.

**7. TAXATION**

The company has been granted charitable status and is exempt from corporation tax.

**8. CREDITORS: AMOUNTS FALLING DUE WITH ONE YEAR**

	2024 £	2023 £
Accruals	1,588	1,512
Trade creditors	1,716	96
Other creditors	1,340	1,340
	<u>4,644</u>	<u>2,948</u>

**BRIGHTER COMMUNITIES LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**9. SUMMARY OF FUNDS - UNRESTRICTED FUNDS**

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
General Funds	903,875	375,021	209,368	1,069,528

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**Analysis of net assets between funds – current year**

	2024 Unrestricted Funds £	2024 Total Funds £
Current assets	1,074,172	1,074,172
Creditors due within one year	(4,644)	(4,644)
	<u>1,069,528</u>	<u>1,069,528</u>

**Analysis of net assets between funds – prior year**

	2023 Unrestricted Funds £	2023 Total Funds £
Current assets	906,823	906,823
Creditors due within one year	(2,948)	(2,948)
	<u>903,875</u>	<u>903,875</u>

**11. CONTINGENT LIABILITIES**

There were no contingent liabilities at 30 September 2024 or 30 September 2023.

**12. CAPITAL COMMITMENTS**

There were no capital commitments at 30 September 2024 or 30 September 2023.

**13. RELATED PARTY TRANSACTIONS**

No transactions have been undertaken with related parties which require disclosure in accordance with the Charities SORP.